

What's new: Large Corporation Tax Filing

- Consolidating tax return processing into specialized centers means new filing locations for many large corporations.
- IRS large corporation technical units will be located only in five IRS Service Campuses.

The IRS defines large corporations as companies with more than \$10 million in assets. Filing locations may change according to the type of form being filed.

For instance, large corporation Forms 1120, 1120S now will be filed at the Ogden, Utah Service Center.

Large corporate taxpayers will file their payroll tax returns, including Forms 940 and 941, at either the IRS Service Center in Cincinnati, Ohio or Ogden, Utah. Use the instructions on each form as a guide.

International returns, such as Forms 1120F, 1120FSC, 5471, 5472 and 1042 will continue to be filed at the Philadelphia Service Center.

Excise tax returns, such as Form 720, will continue to be filed at the Cincinnati Service Center.

Large corporation technical units will be located in only five IRS Service Campuses.

IRS will forward returns incorrectly addressed but filed on time to the correct processing location without penalty.

What's the benefit

We can focus on more specific customer needs by processing returns at centers dedicated to large corporate tax returns.

Where do I get more information

- *Where Do You File?* section in the tax instructions for each form.
- Mailing instructions are also at http://www.irs.gov/where_file/index.html.
- A complete list of filing locations for commonly filed tax returns is included in this package.